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**In the Claims:**

1-53 (cancelled)

54. (new) A device to tow a vehicle comprising: having a base comprising of a support beam and a wheel axis support, a plurality of wheels connected to said base, a plurality of racks connected to said base, and a movable vehicle locator swivel plate attached to said base where said movable locator swivel plate pivots on a vertical plane and can be positioned to balance the load where the vehicle that is towed is attached to the movable locator swivel plate; where said racks are movable on said base and attached to said base and with said device having a plurality of ramps.

55. (new) A towing device as in claim 54 where items can be placed on the racks.

56. (new) A towing device as in claim 55 where said racks can be positioned on said base so the spacing between said racks is such that a golf cart could be supported on the racks.

57. (new) A towing device as in claim 55 where said a plurality of racks are placed evenly on said base to balanced a plurality of items are loaded on said racks.

58. (new) A towing device as in claim 55 where a single rack is centered on said base where an item can be stored on said base.

59. (new) A towing device as in claim 54 where said movable vehicle locator swivel plate pivots in a vertical plane on a pivot bolt attached to the bottom of said movable vehicle

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locator swivel plate and a nut is attached to said pivot bolt.

60. (new) A towing device as in claim 54 where said racks have two elongated lips and a wheel block at one of the short ends with an open end opposite said wheel block.

61. (new) A method of towing a vehicle comprising: using a device that has a base, a plurality of wheels connected to said base, a plurality of racks connected to said base having said racks movable and attaching said racks to said base, where said racks can be adjusted on said base to adjust the load, and having a movable vehicle locator swivel plate where said movable vehicle locator swivel plate pivots in a vertical plane on a pivot bolt attached to the bottom of said movable vehicle locator swivel plate; attaching said movable vehicle locator swivel plate to said base, repositioning said movable vehicle locator swivel plate for better load balance.

62. (new) A device to tow a vehicle comprising: having a base comprising of a support beam and a wheel axis support, a plurality of wheels connected to said base, a plurality of racks connected to said base, a tongue hitch attachment attached to the base, and a movable vehicle locator swivel plate attached to said base where said movable vehicle locator swivel plate pivots in a vertical plane on a pivot bolt attached to the bottom of said movable vehicle locator swivel plate and where said movable locator swivel plate can be positioned to balance the load when a towed vehicle is attached to the movable locator swivel plate by two of its four tires; where said racks are movable on said base and attached to said base and with said device having a plurality of ramps.

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63. (new) A towing device as in claim 62 where items are placed on the racks:

64. (new) A towing device as in claim 63 where said racks are positioned on said base so the spacing between said racks is such that a golf cart could be supported on the racks.

65. (new) A towing device as in claim 63 where said a plurality of racks are placed evenly on said base to balanced a plurality of items loaded on said racks.

66. (new) A towing device as in claim 63 where said a single rack is centered on said base where an item can be stored on said base.

67. (new) A towing device as in claim 63 where said racks have two elongated lips and two open ends.

68. (new) A towing device as in claim 63 where a nut is attached to said pivot bolt to hold the movable locator swivel plate to said body.